

**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MARYLAND**

UNITED STATES OF AMERICA,	:	
	:	
Petitioner,	:	
	:	
v.	:	Civil No.
	:	
KONAN J. KOUASSI,	:	
	:	
Respondent.	:	
	:	
	...	

PETITION TO ENFORCE INTERNAL REVENUE SERVICE SUMMONS

The United States of America, on behalf of its agency, the Internal Revenue Service, by the undersigned counsel, avers to this Court as follows:

1. This is a proceeding brought pursuant to the provisions of sections 7402(b) and 7604(a) of the Internal Revenue Code of 1986, 26 U.S.C. §§ 7402(b) and 7604(a), to judicially enforce an Internal Revenue Service summons.

2. S. Johnson is a Revenue Officer of the Internal Revenue Service (“IRS”), employed in Small Business/Self-Employed Compliance Area 3, and is authorized to issue an IRS summons pursuant to the authority contained in Section 7602 of Title 26 U.S.C., and Treasury Regulation Section 301.7602-1, 26 C.F.R. § 301.7602-1.

3. The Respondent, Konan J. Kouassi, resides or is found at 433 Haslett Road, Joppa, Maryland 21085, within the jurisdiction of this Court.

4. Revenue Officer Johnson is conducting an investigation into the tax liability of Konan J. Kouassi for forms 1040 for the years: December 31, 2004; December 31, 2005; December 31, 2006; December 31, 2009; and December 31, 2010; as well as civil penalty for the quarter

ending December 31, 2007, as is set forth in the Declaration of Revenue Officer Johnson, attached hereto as Exhibit 1.

5. The Respondent, Konan J. Kouassi, is in possession and control of testimony and other documents concerning the above-described investigation.

6. On April 25, 2012, an IRS summons was issued by Revenue Officer Johnson directing the Respondent, Konan J. Kouassi, to appear before Revenue Officer Johnson on May 10, 2012, at 2:00 p.m., at 31 Hopkins Plaza, Room 950, Baltimore, Maryland 21201, to testify and to produce the books, records and other data described in the summons. An attested copy of the summons was left at the last and usual place of abode of the Respondent, Konan J. Kouassi, by Revenue Officer Johnson, on April 25, 2012. The summons is attached hereto as Exhibit 2.

7. On May 10, 2012, the Respondent, Konan J. Kouassi, appeared but refused to comply with the summons by testifying and by producing the books, records and other data described in the summons. Respondent requested an extension to comply, and an extension until May 25, 2012 to comply was granted. Respondent did not comply with the summons and his refusal to comply continues to date, as set forth in the Declaration of Revenue Officer Johnson, attached as Exhibit 1.

8. The books, papers, records or other data sought by the summons are not already in possession of the IRS.

9. All administrative steps required by the Internal Revenue Code for the issuance of a summons have been taken.

10. It is necessary to obtain the testimony and examine the books, records and other data described in the summons in order to properly investigate the Federal tax liability of Konan J. Kouassi, for forms 1040 for the years: December 31, 2004; December 31, 2005; December 31, 2006;

December 31, 2009; and December 31, 2010; as well as civil penalty for the quarter ending December 31, 2007. *See* Declaration of Revenue Officer Johnson, attached hereto as Exhibit 1.

WHEREFORE, Petitioner respectfully prays:

1. That the Court enter an order directing the Respondent, Konan J. Kouassi, to show cause, if any, why Respondent should not comply with and obey the aforementioned summons and each and every requirement thereof.
2. That the Court enter an order directing the Respondent, Konan J. Kouassi, to obey the aforementioned summons and each and every requirement thereof by ordering the attendance, testimony and production of the books, papers, records or other data as is required and called for by the terms of the summons before Revenue Officer Johnson or any other proper officer or employee of the Internal Revenue Service at such time and place as may be fixed by Revenue Officer Johnson, or any other proper officer or employee of the Internal Revenue Service.
3. That the United States recover its costs in maintaining this action.
4. That the Court grant such other and further relief as is just and proper.

Respectfully submitted,

Rod J. Rosenstein
United States Attorney

_____/s/_____
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